

**Effective 5/13/2014**

**Part 4**  
**Utah Public Finance Website**

**63A-3-401 Definitions.**

As used in this part:

- (1) "Board" means the Utah Transparency Advisory Board created under Section 63A-3-403.
- (2) "Division" means the Division of Finance of the Department of Administrative Services.
- (3)
  - (a) "Independent entity," except as provided in Subsection (3)(c), means the same as that term is defined in Section 63E-1-102.
  - (b) "Independent entity" includes an entity that is part of an independent entity described in this Subsection (3), if the entity is considered a component unit of the independent entity under the governmental accounting standards issued by the Governmental Accounting Standards Board.
  - (c) "Independent entity" does not include:
    - (i) the Workers' Compensation Fund created in Section 31A-33-102; or
    - (ii) the Utah State Retirement Office created in Section 49-11-201.
- (4) "Participating local entity" means each of the following local entities:
  - (a) a county;
  - (b) a municipality;
  - (c) a local district under Title 17B, Limited Purpose Local Government Entities - Local Districts;
  - (d) a special service district under Title 17D, Chapter 1, Special Service District Act;
  - (e) a school district;
  - (f) a charter school;
  - (g) except for a taxed interlocal entity as defined in Section 11-13-602, an interlocal entity as defined in Section 11-13-103; and
  - (h) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that is part of an entity described in Subsections (4)(a) through (g), if the entity is considered a component unit of the entity described in Subsections (4)(a) through (g) under the governmental accounting standards issued by the Governmental Accounting Standards Board.
- (5)
  - (a) "Participating state entity" means the state of Utah, including its executive, legislative, and judicial branches, its departments, divisions, agencies, boards, commissions, councils, committees, and institutions.
  - (b) "Participating state entity" includes an entity that is part of an entity described in Subsection (5)(a), if the entity is considered a component unit of the entity described in Subsection (5)(a) under the governmental accounting standards issued by the Governmental Accounting Standards Board.
- (6) "Public financial information" means records that are required to be made available on the Utah Public Finance Website, a participating local entity's website, or an independent entity's website as required by this part, and as the term "public financial information" is defined by rule under Section 63A-3-404.

Amended by Chapter 233, 2016 General Session

Amended by Chapter 382, 2016 General Session

**63A-3-402 Utah Public Finance Website -- Establishment and administration -- Records disclosure -- Exceptions.**

- (1) There is created the Utah Public Finance Website to be administered by the Division of Finance with the technical assistance of the Department of Technology Services.
- (2) The Utah Public Finance Website shall:
  - (a) permit Utah taxpayers to:
    - (i) view, understand, and track the use of taxpayer dollars by making public financial information available on the Internet for participating state entities, independent entities, and participating local entities, using the Utah Public Finance Website; and
    - (ii) link to websites administered by participating local entities or independent entities that do not use the Utah Public Finance Website for the purpose of providing participating local entities' or independent entities' public financial information as required by this part and by rule under Section 63A-3-404;
  - (b) allow a person who has Internet access to use the website without paying a fee;
  - (c) allow the public to search public financial information on the Utah Public Finance Website using criteria established by the board;
  - (d) provide access to financial reports, financial audits, budgets, or other financial documents that are used to allocate, appropriate, spend, and account for government funds, as may be established by rule under Section 63A-3-404;
  - (e) have a unique and simplified website address;
  - (f) be directly accessible via a link from the main page of the official state website;
  - (g) include other links, features, or functionality that will assist the public in obtaining and reviewing public financial information, as may be established by rule under Section 63A-3-404; and
  - (h) include a link to school report cards published on the State Board of Education's website under Section 53A-1-1112.
- (3) The division shall:
  - (a) establish and maintain the website, including the provision of equipment, resources, and personnel as necessary;
  - (b) maintain an archive of all information posted to the website;
  - (c) coordinate and process the receipt and posting of public financial information from participating state entities;
  - (d) coordinate and regulate the posting of public financial information by participating local entities and independent entities; and
  - (e) provide staff support for the advisory committee.
- (4)
  - (a) A participating state entity and each independent entity shall permit the public to view the entity's public financial information via the website, beginning with information that is generated not later than the fiscal year that begins July 1, 2008, except that public financial information for an:
    - (i) institution of higher education shall be provided beginning with information generated for the fiscal year beginning July 1, 2009; and
    - (ii) independent entity shall be provided beginning with information generated for the entity's fiscal year beginning in 2014.
  - (b) No later than May 15, 2009, the website shall:
    - (i) be operational; and
    - (ii) permit public access to participating state entities' public financial information, except as provided in Subsections (4)(c) and (d).

- (c) An institution of higher education that is a participating state entity shall submit the entity's public financial information at a time allowing for inclusion on the website no later than May 15, 2010.
  - (d) No later than the first full quarter after July 1, 2014, an independent entity shall submit the entity's public financial information for inclusion on the Utah Public Finance Website or via a link to its own website on the Utah Public Finance Website.
- (5)
- (a) The Utah Educational Savings Plan, created in Section 53B-8a-103, shall provide the following financial information to the division for posting on the Utah Public Finance Website:
    - (i) administrative fund expense transactions from its general ledger accounting system; and
    - (ii) employee compensation information.
  - (b) The plan is not required to submit other financial information to the division, including:
    - (i) revenue transactions;
    - (ii) account owner transactions; and
    - (iii) fiduciary or commercial information, as defined in Section 53B-12-102.
- (6)
- (a) The following independent entities shall each provide administrative expense transactions from its general ledger accounting system and employee compensation information to the division for posting on the Utah Public Finance Website or via a link to a website administered by the independent entity:
    - (i) the Utah Capital Investment Corporation, created in Section 63N-6-301;
    - (ii) the Utah Housing Corporation, created in Section 63H-8-201; and
    - (iii) the School and Institutional Trust Lands Administration, created in Section 53C-1-201.
  - (b) For purposes of this part, an independent entity described in Subsection (6)(a) is not required to submit to the division, or provide a link to, other financial information, including:
    - (i) revenue transactions of a fund or account created in its enabling statute;
    - (ii) fiduciary or commercial information related to any subject if the disclosure of the information:
      - (A) would conflict with fiduciary obligations; or
      - (B) is prohibited by insider trading provisions;
    - (iii) information of a commercial nature, including information related to:
      - (A) account owners, borrowers, and dependents;
      - (B) demographic data;
      - (C) contracts and related payments;
      - (D) negotiations;
      - (E) proposals or bids;
      - (F) investments;
      - (G) the investment and management of funds;
      - (H) fees and charges;
      - (I) plan and program design;
      - (J) investment options and underlying investments offered to account owners;
      - (K) marketing and outreach efforts;
      - (L) lending criteria;
      - (M) the structure and terms of bonding; and
      - (N) financial plans or strategies; and
    - (iv) information protected from public disclosure by federal law.
- (7)
- (a) As used in this Subsection (7):
    - (i) "Local education agency" means a school district or a charter school.

- (ii) "New school building project" means:
  - (A) the construction of a school or school facility that did not previously exist in a local education agency; or
  - (B) the lease or purchase of an existing building, by a local education agency, to be used as a school or school facility.
- (iii) "School facility" means a facility, including a pool, theater, stadium, or maintenance building, that is built, leased, acquired, or remodeled by a local education agency regardless of whether the facility is open to the public.
- (iv) "Significant school remodel" means a construction project undertaken by a local education agency with a project cost equal to or greater than \$2,000,000, including:
  - (A) the upgrading, changing, alteration, refurbishment, modification, or complete substitution of an existing school or school facility in a local education agency; or
  - (B) the addition of a school facility.
- (b) For each new school building project or significant school remodel, the local education agency shall:
  - (i) prepare an annual school plant capital outlay report; and
  - (ii) submit the report:
    - (A) to the division for publication on the Utah Public Finance Website; and
    - (B) in a format, including any raw data or electronic formatting, prescribed by applicable division policy.
- (c) The local education agency shall include in the capital outlay report described in Subsection (7)(b)(i) the following information as applicable to each new school building project or significant school remodel:
  - (i) the name and location of the new school building project or significant school remodel;
  - (ii) construction and design costs, including:
    - (A) the purchase price or lease terms of any real property acquired or leased for the project or remodel;
    - (B) facility construction;
    - (C) facility and landscape design;
    - (D) applicable impact fees; and
    - (E) furnishings and equipment;
  - (iii) the gross square footage of the project or remodel;
  - (iv) the year construction was completed; and
  - (v) the final student capacity of the new school building project or, for a significant school remodel, the increase or decrease in student capacity created by the remodel.
- (d)
  - (i) For a cost, fee, or other expense required to be reported under Subsection (7)(c), the local education agency shall report the actual cost, fee, or other expense.
  - (ii) The division may require that a local education agency provide further itemized data on information listed in Subsection (7)(c).
- (e)
  - (i) No later than May 15, 2015, a local education agency shall provide the division a school plant capital outlay report for each new school building project and significant school remodel completed on or after July 1, 2004, and before May 13, 2014.
  - (ii) For a new school building project or significant school remodel completed after May 13, 2014, the local education agency shall provide the school plant capital outlay report described in this Subsection (7) to the division annually by a date designated by the division.

- (8) A person who negligently discloses a record that is classified as private, protected, or controlled by Title 63G, Chapter 2, Government Records Access and Management Act, is not criminally or civilly liable for an improper disclosure of the record if the record is disclosed solely as a result of the preparation or publication of the Utah Public Finance Website.

Amended by Chapter 215, 2015 General Session

Amended by Chapter 226, 2015 General Session

Amended by Chapter 283, 2015 General Session

**63A-3-403 Utah Transparency Advisory Board -- Creation -- Membership -- Duties.**

- (1) There is created within the department the Utah Transparency Advisory Board comprised of members knowledgeable about public finance or providing public access to public information.
- (2) The board consists of:
- (a) an individual appointed by the director of the Division of Finance;
  - (b) an individual appointed by the executive director of the Governor's Office of Management and Budget;
  - (c) an individual appointed by the governor on advice from the Legislative Fiscal Analyst;
  - (d) one member of the Senate, appointed by the governor on advice from the president of the Senate;
  - (e) one member of the House of Representatives, appointed by the governor on advice from the speaker of the House of Representatives;
  - (f) an individual appointed by the director of the Department of Technology Services;
  - (g) the director of the Division of Archives and Records Service created in Section 63A-12-101 or the director's designee;
  - (h) an individual who is a member of the State Records Committee created in Section 63G-2-501, appointed by the governor;
  - (i) an individual representing counties, appointed by the governor;
  - (j) an individual representing municipalities, appointed by the governor;
  - (k) an individual representing special districts, appointed by the governor;
  - (l) an individual representing the State Board of Education, appointed by the State Board of Education; and
  - (m) two individuals who are members of the public and who have knowledge, expertise, or experience in matters relating to the board's duties under Subsection (10), appointed by the board members identified in Subsections (2)(a) through (l).
- (3) The board shall:
- (a) advise the division on matters related to the implementation and administration of this part;
  - (b) develop plans, make recommendations, and assist in implementing the provisions of this part;
  - (c) determine what public financial information shall be provided by a participating state entity, independent entity, and participating local entity, if the public financial information:
    - (i) only includes records that:
      - (A) are classified as public under Title 63G, Chapter 2, Government Records Access and Management Act, or, subject to any specific limitations and requirements regarding the provision of financial information from the entity described in Section 63A-3-402, if an entity is exempt from Title 63G, Chapter 2, Government Records Access and Management Act, records that would normally be classified as public if the entity were not exempt from Title 63G, Chapter 2, Government Records Access and Management Act;
      - (B) are an accounting of money, funds, accounts, bonds, loans, expenditures, or revenues, regardless of the source; and

- (C) are owned, held, or administered by the participating state entity, independent entity, or participating local entity that is required to provide the record; and
- (ii) is of the type or nature that should be accessible to the public via a website based on considerations of:
  - (A) the cost effectiveness of providing the information;
  - (B) the value of providing the information to the public; and
  - (C) privacy and security considerations;
- (d) evaluate the cost effectiveness of implementing specific information resources and features on the website;
- (e) require participating local entities to provide public financial information in accordance with the requirements of this part, with a specified content, reporting frequency, and form;
- (f) require an independent entity's website or a participating local entity's website to be accessible by link or other direct route from the Utah Public Finance Website if the independent entity or participating local entity does not use the Utah Public Finance Website;
- (g) determine the search methods and the search criteria that shall be made available to the public as part of a website used by an independent entity or a participating local entity under the requirements of this part, which criteria may include:
  - (i) fiscal year;
  - (ii) expenditure type;
  - (iii) name of the agency;
  - (iv) payee;
  - (v) date; and
  - (vi) amount; and
- (h) analyze ways to improve the information on the Utah Public Finance Website so the information is more relevant to citizens, including through the use of:
  - (i) infographics that provide more context to the data; and
  - (ii) geolocation services, if possible.
- (4) The board shall annually elect a chair and a vice chair from its members.
- (5)
  - (a) Each member shall serve a two-year term.
  - (b) When a vacancy occurs in the membership for any reason, the replacement shall be appointed for the remainder of the unexpired term.
- (6) To accomplish its duties, the board shall meet as it determines necessary.
- (7) Reasonable notice shall be given to each member of the board before any meeting.
- (8) A majority of the board constitutes a quorum for the transaction of business.
- (9)
  - (a) A member who is not a legislator may not receive compensation or benefits for the member's service, but may receive per diem and travel expenses as allowed in:
    - (i) Section 63A-3-106;
    - (ii) Section 63A-3-107; and
    - (iii) rules made by the Division of Finance according to Sections 63A-3-106 and 63A-3-107.
  - (b) Compensation and expenses of a member who is a legislator are governed by Section 36-2-2 and Legislative Joint Rules, Title 5, Legislative Compensation and Expenses.
- (10)
  - (a) As used in Subsections (10) and (11):
    - (i) "Information website" means a single Internet website containing public information or links to public information.

- (ii) "Public information" means records of state government, local government, or an independent entity that are classified as public under Title 63G, Chapter 2, Government Records Access and Management Act, or, subject to any specific limitations and requirements regarding the provision of financial information from the entity described in Section 63A-3-402, if an entity is exempt from Title 63G, Chapter 2, Government Records Access and Management Act, records that would normally be classified as public if the entity were not exempt from Title 63G, Chapter 2, Government Records Access and Management Act.
- (b) The board shall:
  - (i) study the establishment of an information website and develop recommendations for its establishment;
  - (ii) develop recommendations about how to make public information more readily available to the public through the information website;
  - (iii) develop standards to make uniform the format and accessibility of public information posted to the information website; and
  - (iv) identify and prioritize public information in the possession of a state agency or political subdivision that may be appropriate for publication on the information website.
- (c) In fulfilling its duties under Subsection (10)(b), the board shall be guided by principles that encourage:
  - (i)
    - (A) the establishment of a standardized format of public information that makes the information more easily accessible by the public;
    - (B) the removal of restrictions on the reuse of public information;
    - (C) minimizing limitations on the disclosure of public information while appropriately safeguarding sensitive information; and
    - (D) balancing factors in favor of excluding public information from an information website against the public interest in having the information accessible on an information website;
  - (ii)
    - (A) permanent, lasting, open access to public information; and
    - (B) the publication of bulk public information;
  - (iii) the implementation of well-designed public information systems that ensure data quality, create a public, comprehensive list or index of public information, and define a process for continuous publication of and updates to public information;
  - (iv) the identification of public information not currently made available online and the implementation of a process, including a timeline and benchmarks, for making that public information available online; and
  - (v) accountability on the part of those who create, maintain, manage, or store public information or post it to an information website.
- (d) The department shall implement the board's recommendations, including the establishment of an information website, to the extent that implementation:
  - (i) is approved by the Legislative Management Committee;
  - (ii) does not require further legislative appropriation; and
  - (iii) is within the department's existing statutory authority.
- (11) The department shall, in consultation with the board and as funding allows, modify the information website described in Subsection (10) to:
  - (a) by January 1, 2015, serve as a point of access for Government Records Access and Management requests for executive agencies;

- (b) by January 1, 2016, serve as a point of access for Government Records Access and Management requests for:
    - (i) school districts;
    - (ii) charter schools;
    - (iii) public transit districts created under Title 17B, Chapter 2a, Part 8, Public Transit District Act;
    - (iv) counties; and
    - (v) municipalities;
  - (c) by January 1, 2017, serve as a point of access for Government Records Access and Management requests for:
    - (i) local districts under Title 17B, Limited Purpose Local Government Entities - Local Districts; and
    - (ii) special service districts under Title 17D, Chapter 1, Special Service District Act;
  - (d) except as provided in Subsection (12)(a), provide link capabilities to other existing repositories of public information, including maps, photograph collections, legislatively required reports, election data, statute, rules, regulations, and local ordinances that exist on other agency and political subdivision websites;
  - (e) provide multiple download options in different formats, including nonproprietary, open formats where possible;
  - (f) provide any other public information that the board, under Subsection (10), identifies as appropriate for publication on the information website; and
  - (g) incorporate technical elements the board identifies as useful to a citizen using the information website.
- (12)
- (a) The department, in consultation with the board, shall establish by rule any restrictions on the inclusion of maps and photographs, as described in Subsection (11)(d), on the website described in Subsection (10) if the inclusion would pose a potential security concern.
  - (b) The website described in Subsection (10) may not publish any record that is classified as private, protected, or controlled under Title 63G, Chapter 2, Government Records Access and Management Act.

Amended by Chapter 47, 2016 General Session

Amended by Chapter 233, 2016 General Session

### **63A-3-404 Rulemaking authority.**

- (1) After consultation with the board, and in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the Division of Finance shall make rules to:
  - (a) require participating state entities to provide public financial information for inclusion on the Utah Public Finance Website;
  - (b) define, either uniformly for all participating state entities, or on an entity by entity basis, the term "public financial information" using the standards provided in Subsection 63A-3-403(3) (c); and
  - (c) establish procedures for obtaining, submitting, reporting, storing, and providing public financial information on the Utah Public Finance Website, which may include a specified reporting frequency and form.
- (2) After consultation with the board, and in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the Division of Finance may make rules to:
  - (a) require a participating state or local entity to list certain expenditures made by a person under a contract with the entity; and



- (b) if a list is required under Subsection (2)(a), require the following information to be included:
  - (i) the name of the participating state or local entity making the expenditure;
  - (ii) the name of the person receiving the expenditure;
  - (iii) the date of the expenditure;
  - (iv) the amount of the expenditure;
  - (v) the purpose of the expenditure;
  - (vi) the name of each party to the contract;
  - (vii) an electronic copy of the contract; or
  - (viii) any other criteria designated by rule.

Amended by Chapter 75, 2014 General Session

Amended by Chapter 185, 2014 General Session

Amended by Chapter 387, 2014 General Session

### **63A-3-405 Participation by local entities.**

- (1)
  - (a) Not later than May 15, 2010, the following participating local entities, in conformity with the rules established under Section 63A-3-404, shall provide public financial information through the Utah Public Finance Website or their own website and provide a link to their website through the Utah Public Finance Website:
    - (i) school districts;
    - (ii) charter schools; and
    - (iii) public transit districts created under Title 17B, Chapter 2a, Part 8, Public Transit District Act.
  - (b) Participating local entities subject to this Subsection (1) shall permit information that is generated not later than the fiscal year that begins July 1, 2009, to be accessible via the website.
- (2)
  - (a) Not later than May 15, 2011, the following participating local entities, in conformity with the rules established under Section 63A-3-404, shall be required to provide public financial information through the Utah Public Finance Website or their own website and provide a link to their website through the Utah Public Finance Website:
    - (i) counties;
    - (ii) municipalities;
    - (iii) local districts under Title 17B, Limited Purpose Local Government Entities - Local Districts, that are not already required to report; and
    - (iv) special service districts under Title 17D, Chapter 1, Special Service District Act.
  - (b) Participating local entities subject to this Subsection (2) shall permit information that is generated not later than the fiscal year that begins July 1, 2010, to be accessible via the website.
- (3)
  - (a) On or before May 15, 2013, an interlocal entity that is a participating local entity in conformity with the rules established under Section 63A-3-404, shall, subject to Subsection (3)(b), provide public financial information through the Utah Public Finance Website or the interlocal entity's own website and provide a link to their website through the Utah Public Finance Website.
  - (b) A participating local entity subject to this Subsection (3) shall provide public financial information that is generated on or after the fiscal year that begins July 1, 2012, to be accessible via the website.

- (4) A participating local entity that makes public financial information accessible via the Utah Public Finance Website on or after May 10, 2016, and that was not previously required to make financial information accessible via the website shall permit information that is generated on or after the first day of the participating local entity's fiscal year that includes January 1, 2017, to be accessible via the website.
- (5)
- (a) Except as provided in Subsection (5)(b), a participating local entity described in Subsection (4) shall comply with the provisions of this part on or before January 1, 2017.
  - (b) A participating local entity described in Subsection (4) that has an annual budget of \$100,000 or less shall comply with the provisions of this part on or before July 1, 2017.

Amended by Chapter 233, 2016 General Session

**63A-3-406 Submission of public financial information by a school district or charter school.**

When submitting public financial information to the Utah Public Finance Website, a school district or charter school shall classify transactions in accordance with the uniform chart of accounts that school districts and charter schools are required to use for budgeting, accounting, financial reporting, and auditing purposes pursuant to rules adopted by the State Board of Education.

Enacted by Chapter 435, 2013 General Session